

STATE OF HAWAII — DEPARTMENT OF TAXATION
APPORTIONMENT FORMULA

See separate instructions before completing this Schedule P.
ATTACHMENT TO FORM N-30

This schedule must be completed and filed with Hawaii Corporation Income Tax Return (Form N-30), by every corporation engaged in a business within and without Hawaii. Attach a worksheet showing the requested information for each member of a combined unitary group.

Exact corporate title _____ Income year ended _____

	TOTAL WITHIN AND WITHOUT HAWAII (a) (Omit cents)	TOTAL WITHIN HAWAII (b) (Omit cents)	PERCENT WITHIN HAWAII* (b) ÷ (a)
1. PROPERTY FACTOR:			
Inventory			
Buildings			
Machinery and equipment			
Furniture and equipment			
Delivery equipment			
Land			
Leasehold interests (Net Annual Rent x 8)			
Rented properties (Net Annual Rent x 8)			
Leasehold improvements			
Other tangible assets (Attach schedule)			
TOTAL PROPERTY VALUES	1(a)•	1(b)•	%
2. PAYROLL FACTOR:			
Wages, salaries, commissions and other compensation of employees included in:			
Cost of goods sold (Compensation only)			
Cost of operations (Compensation only)			
Compensations of officers			
Salesmen's salaries			
Salesmen's commissions			
Other salaries and wages			
Repairs (Compensation only)			
Other deductions (Compensation only)			
TOTAL PAYROLL VALUES	2(a)•	2(b)•	%
3. SALES FACTOR:			
Sales delivered or shipped to purchasers in Hawaii			
a. From outside Hawaii			
b. From within Hawaii			
Sales shipped from Hawaii to the U.S. Gov't			
Sales delivered or shipped to purchasers outside Hawaii			
GROSS SALES, LESS RETURNS AND ALLOWANCES	3(a)•	3(b)•	%
4. Total percent (sum of the percentages above)			%
5. Average percent (1/3 of line 4). Enter here and on Schedule O, line 24			%

*Compute all percentages to 5 decimal places (.00000%)